

governmental official designated by the mayor and approved by the council, that the additions, alterations, modifications, or other new construction, improvement or repair work to the buildings were made and satisfactorily comply with the particular urban development, rehabilitation or conservation act provision; or

- (B) In the case of maintenance or repairs to a residential building undertaken pursuant to any health, safety, sanitation or other governmental code provision, the statement shall be certified by the mayor or any governmental official designated by the mayor and approved by the council, that (i) the building was inspected by them and found to be substandard when the owner-occupant made the claim, and (ii) the maintenance or repairs to the buildings were made and satisfactorily comply with the particular code provision.
- (h) Notwithstanding the provisions of subsection (c)(2), properties operating as transient vacation units in accordance with Section 21-4.110-1, and which have a valid nonconforming use certificate, shall be classified based on their underlying zoning.
- (i) "Residential A" shall mean a parcel, or portion thereof, which:
  - (1) Is improved with no more than two single family dwelling units; and
    - (A) Has an assessed value of \$1,000,000 or more;
    - (B) Does not have a home exemption; and
    - (C) Is zoned R-3.5, R-5, R-7.5, R-10 or R-20 or is dedicated for residential use;
  - (2) Is vacant land zoned R-3.5, R-5, R-7.5, R-10 or R-20 and has an assessed value of \$1,000,000 or more; or
  - (3) Is a condominium unit with an assessed valuation of \$1,000,000 or more and does not have a home exemption.

Residential A excludes any parcel, or portion thereof, improved with military housing located on or outside of a military base.

(Sec. 8-7.1, R.O. 1978 (1987 Supp. to 1983 Ed.); Am. Ord. 91-84, 92-63, 94-08, 94-79, 00-66, 02-39, 02-45, 02-57, 04-34, 04-35, 07-4, 07-10, 09-32, 10-31, 13-33, 13-41, 17-13)

#### **Sec. 8-7.2 Water tanks.**

Any provision to the contrary notwithstanding, any tank or other storage receptacle required by any government agency to be constructed or installed on any taxable real property before water for home and farm use is supplied, and any other water tank, owned and used by a real property taxpayer for storing water solely for the taxpayer's own domestic use, shall be exempted in determining and assessing the value of such taxable real property. (Sec. 8-7.2, R.O. 1978 (1983 Ed.))

#### **Sec. 8-7.3 Dedication of lands for agricultural use.**

(a) As used in this section:

"Agricultural products" include such products as floricultural, horticultural, viticultural, aquacultural, forestry, nut, coffee, dairy, livestock, poultry, bee, animal, tree farm, animals raised by grazing and pasturing, and any other farm, agronomic, or plantation products.

"Agricultural use of land" means the active use of the land for the production of agricultural products.

"Land use change" means, for land dedicated for a specific agricultural use, either (1) a change in the state land use classification from agricultural to urban or rural district, (2) a change in the county zoning from agricultural, preservation or country district, or (3) a subdivision of the land dedicated for a specific agricultural use into parcels of five acres or less, which change or subdivision is initiated or authorized by the owner.

"Land use change cancellation" means a written notice of cancellation, filed by the owner with the director, due to a land use change whereby the land dedicated for a specific agricultural use or a portion thereof is no longer being maintained as agricultural land. The notice shall specify the nature of the land use change, the acreage and location of the land removed from the dedication, and the acreage and location of the dedicated land remaining, if any. Upon receipt of the notice, the dedication shall be canceled or amended, as the case may be, and the land affected by the land use change shall be subject to rollback tax and penalty as calculated in subsection (m)(1) or (2) herein. Such cancellation shall be effective on the next July 1st which is at least nine months after the filing.

"Maintain as agricultural land" means that the land dedicated for a specific agricultural use shall remain in substantial and continuous agricultural use throughout the dedication period, unless the owner files with the director a land use change cancellation.

"Owner" or "property owner" means the fee simple owner of the real property provided that for government-owned real property, "owner" or "property owner" means a lessee of the land where (1) the lease allows the specific agricultural use, and (2) the lease term extends through the period of the dedication.

"Residential homesite area" means that portion of the parcel, which is zoned agricultural and used for residential purposes, including land upon which the house is located and the land designated to be the yard space. A residential homesite area cannot be dedicated for agricultural use.